

# HELM-PACIFIC LEASING

## JOINT VENTURE

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

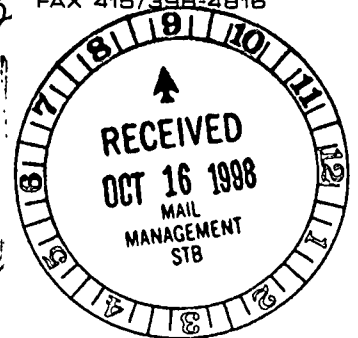
October 13, 1998

Mr. Vernon Williams  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, D.C. 20423-0001

RECORDATION NO. 18364-B FILED

OCT 16 '98

10-36 AM



Dear Mr. Williams:

Enclosed are three (3) originals of the **Memorandum of Amendment of the Lease of Railroad Equipment** dated as of June 30, 1998 which is intended to evidence **Amendment No. 3** dated as of June 30, 1998 to the Lease of Railroad Equipment dated as of March 29, 1993, as amended, between the following parties:

Lessor:	Helm-Pacific Leasing One Embarcadero Center, Suite 3700 San Francisco, CA 94111
Lessee:	IMC Salt Inc. (f.k.a. North American Salt Co.) 8300 College Boulevard Overland Park, KS 66210

The equipment involved in this transaction is as follows:

Equipment: Fifty-five boxcars as more fully described in Schedule A to the memorandum.

Previous STB Filing: The Lease of Railroad Equipment dated as of March 29, 1993 between Helm-Pacific Leasing and North American Salt Company (ICC Recordation No. 18364 filed on August 16, 1993 at 9:40 am.)

Please file this memorandum as a supplementary document and return two (2) stamped originals to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

Sincerely,

*Alison Drain*  
Alison Drain  
Document Administrator

/ad  
Enclosures (3)

SURFACE TRANSPORTATION BOARD  
WASHINGTON, D.C. 20423-0001

OFFICE OF THE SECRETARY

Date: 10/16/98

Alison Drain  
Helm Financial Corporation  
One Embarcadero Center  
San Francisco, CA., 94111

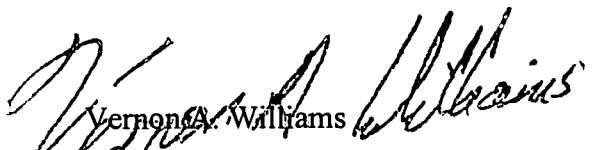
Dear Madam:

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301

and 49 CFR 1177.3(c), on 10/16/98 at 10:36 AM, and

assigned recordation number(s). 18364-B, 18873-C, 21716, 21716-A, 21717,  
21718, 21718-A, 21719, 21720, 21720-A,  
and 21720-B.

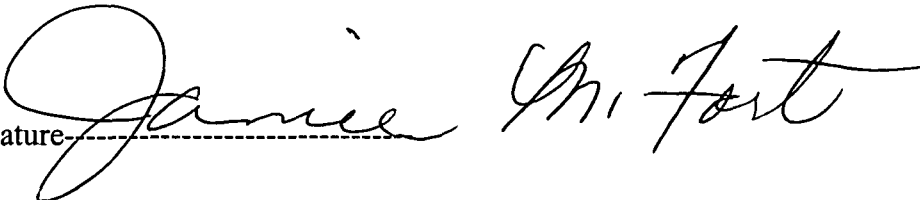
Sincerely Yours,

  
Vernon A. Williams

Enclosure(s)(11)  
286.00

\$\_\_\_\_\_ The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

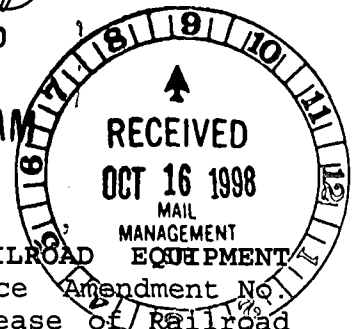
Signature \_\_\_\_\_



RECORDATION NO. 8364-B FILED

OCT 16 '98

10-36 AM



MEMORANDUM OF  
AMENDMENT TO LEASE

THIS MEMORANDUM OF AMENDMENT OF THE LEASE OF RAILROAD EQUIPMENT ("Memorandum") dated as of June 30, 1998 is intended to evidence Amendment No. 3 dated as of June 30, 1998 ("Amendment No. 3") to the Lease of Railroad Equipment dated as of March 23, 1993, as amended ("Lease"), between HELM-PACIFIC LEASING, a Nebraska general partnership ("Lessor"), and IMC SALT INC. (f.k.a. North American Salt Company), a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the Department of Transportation ("STB") under Section 49 of U.S.C. 11301. The Lease was filed with the STB on August 16, 1993 under STB Recordation No. 18364. Lessor has the right to lease the rail equipment, more fully described in Schedule A hereto ("Units"). Lessee leased from Lessor the Units at the Rent and upon the terms and conditions provided in the Lease and Amendment No. 3 thereto.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed by their duly authorized representative as of the day and year first above written.

LESSOR

LESSEE

HELM-PACIFIC LEASING

IMC SALT INC. (f.k.a. North American Salt Company)

By: Helm Pacific Corporation,  
a General Partner

K.M.O.

By: William McGowan

Print Name: William McGowan

Title: Director of Distribution

By: David R. Eckles

Print Name: David R. Eckles

Title: President

By: Union Pacific Venture Leasing,  
Inc., a General Partner

By: Eric L. Butler

Print Name: Eric L. Butler

Title: President

SCHEDULE A  
TO THE MEMORANDUM OF LEASE

THE UNITS

Equipment Description:

Fifty-five (55), XL boxcars.

Unit Numbers:

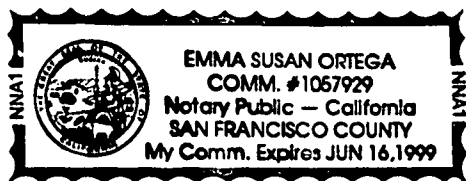
HCGX 1000-1052, 1054-1055

STATE OF CALIFORNIA )  
 ) S.S.  
COUNTY OF SAN FRANCISCO )

On September 15, 1998, before me, Emma S. Ortega, personally appeared David R. Eckles, President of HELM PACIFIC CORPORATION,

☒ personally known to me -OR-

☐ proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



Witness my hand and official seal.

Emma Susan Ortega  
SIGNATURE OF THE NOTARY

[Notarial Seal]

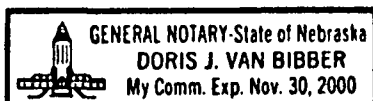
STATE OF NEBRASKA )  
 ) S.S.  
COUNTY OF DOUGLAS )

On Sept. 10, 1998, before me, Doris Van Bibber, personally appeared Eric L. Butler, President of UNION PACIFIC VENTURE LEASING, INCORPORATED,

☒ personally known to me -OR-

☐ proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.



Doris Van Bibber  
SIGNATURE OF THE NOTARY

[Notarial Seal]

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STATE OF KANSAS                    )  
  ) S.S.  
COUNTY OF JOHNSON                )

On September 4<sup>th</sup>, 1998, before me, Brenda Lewis, personally  
appeared Bill McBlane, Director of Distribution of IMC SALT INC. (f.k.a.  
North American Salt Company),

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s)  
whose name(s) is/are subscribed to the within instrument and acknowledged  
to me that he/she/they executed the same in his/her/their authorized  
capacity(ies), and that by his/her/their signature(s) on the instrument  
the person(s), or the entity upon behalf of which the person(s) acted,  
executed the instrument.

Witness my hand and official seal.

Brenda K. Lewis  
SIGNATURE OF THE NOTARY

[Notarial Seal]

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